

Betting and Gaming Duties Act 1981

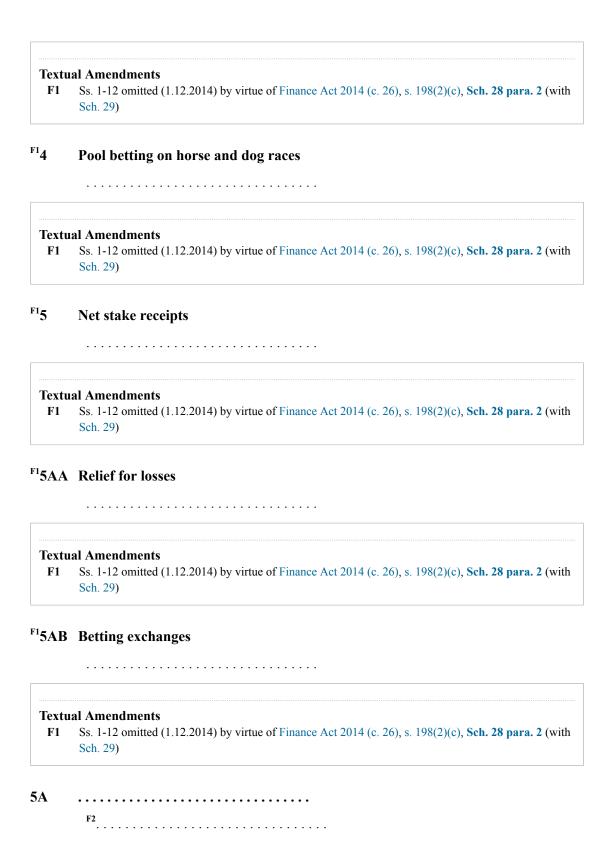
1981 CHAPTER 63

PART I

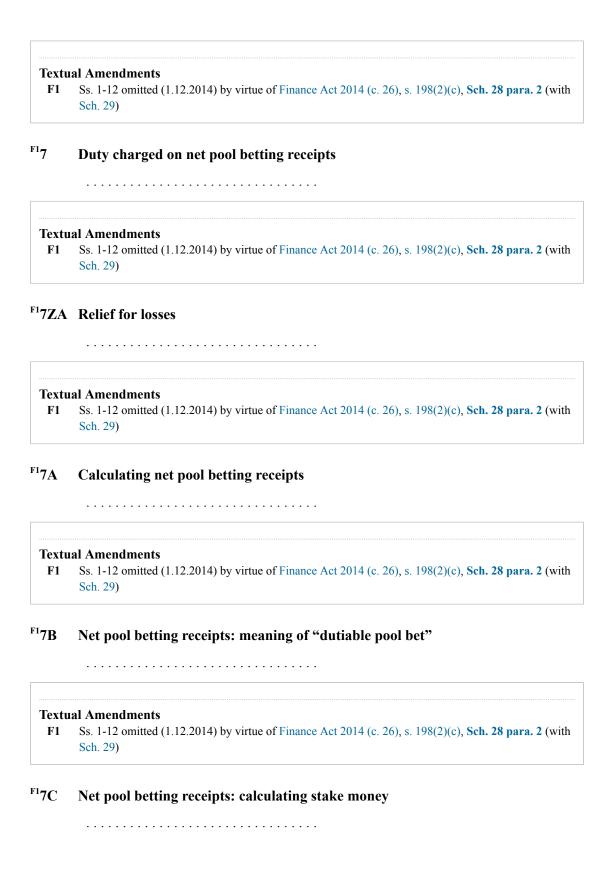
BETTING DUTIES

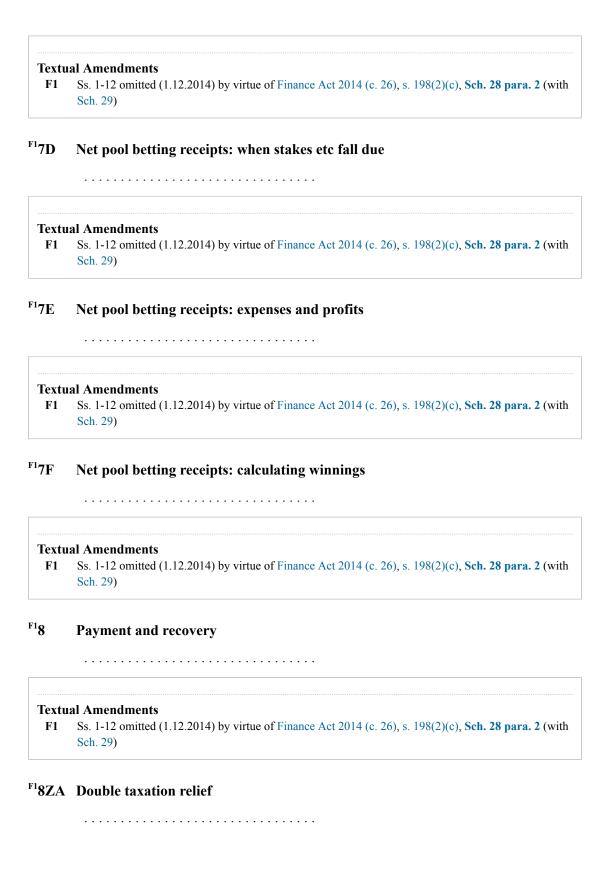
General betting duty

^{F1} 1	The duty
Text	ial Amendments
F1	Ss. 1-12 omitted (1.12.2014) by virtue of Finance Act 2014 (c. 26), s. 198(2)(c), Sch. 28 para. 2 (with Sch. 29)
^{F1} 2	Bookmakers: general bets
Textu F1	all Amendments Ss. 1-12 omitted (1.12.2014) by virtue of Finance Act 2014 (c. 26), s. 198(2)(c), Sch. 28 para. 2 (with
	Sch. 29)
F13	Bookmakers: spread bets



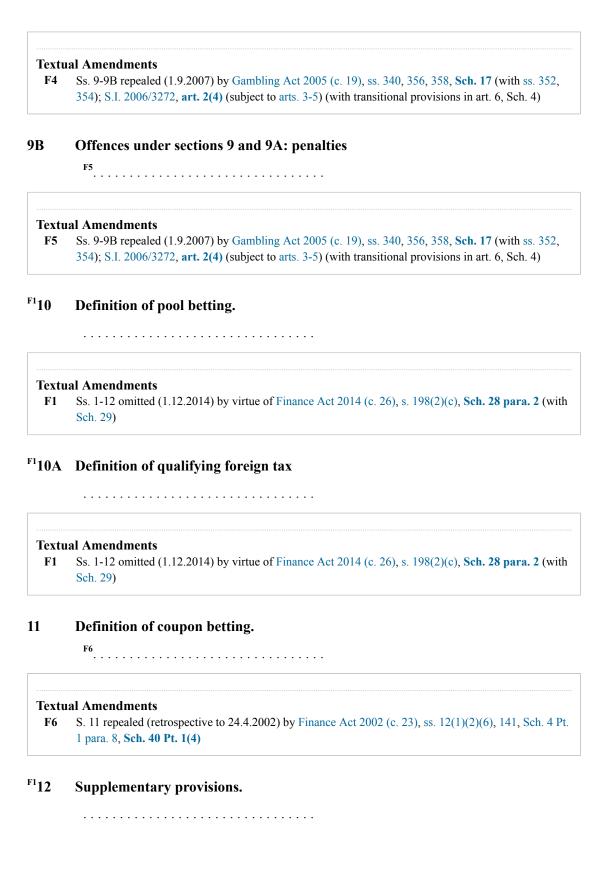
Textu	nal Amendments
F2	S. 5A repealed (with application as mentioned in s. 6(6) of the amending Act) by Finance Act 2003 (c. 14), ss. 6(4), 216, Sch. 43 Pt. 1(1)
⁶¹ 5B	Liability to pay
Textu	nal Amendments
F1	Ss. 1-12 omitted (1.12.2014) by virtue of Finance Act 2014 (c. 26), s. 198(2)(c), Sch. 28 para. 2 (with Sch. 29)
⁶¹ 5C	Bet-brokers
Textu	nal Amendments
F1	Ss. 1-12 omitted (1.12.2014) by virtue of Finance Act 2014 (c. 26), s. 198(2)(c), Sch. 28 para. 2 (with Sch. 29)
⁷¹ 5D	Accounting period
Textu	nal Amendments
F1	Ss. 1-12 omitted (1.12.2014) by virtue of Finance Act 2014 (c. 26), s. 198(2)(c), Sch. 28 para. 2 (with Sch. 29)
^{F1} 5E	Double taxation relief
Textu	nal Amendments
F1	Ss. 1-12 omitted (1.12.2014) by virtue of Finance Act 2014 (c. 26), s. 198(2)(c), Sch. 28 para. 2 (with Sch. 29)
	Pool betting duty
^{F1} 6	The duty





Betting and Gaming Duties Act 1981 (c. 63)
Part I – Betting Duties
Document Generated: 2024-06-24
Changes to legislation: There are currently no known outstanding effects for the
Betting and Gaming Duties Act 1981, Part I. (See end of Document for details)

Textu F1	ral Amendments Ss. 1-12 omitted (1.12.2014) by virtue of Finance Act 2014 (c. 26), s. 198(2)(c), Sch. 28 para. 2 (with Sch. 29)
F1 8A	Meaning of "bet made for community benefit" in sections 6 to 8
Textu F1	ral Amendments Ss. 1-12 omitted (1.12.2014) by virtue of Finance Act 2014 (c. 26), s. 198(2)(c), Sch. 28 para. 2 (with
	Sch. 29)
^{F1} 8B	Meaning of "accounting period" in sections 6 to 8
Textu F1	ral Amendments Ss. 1-12 omitted (1.12.2014) by virtue of Finance Act 2014 (c. 26), s. 198(2)(c), Sch. 28 para. 2 (with Sch. 29)
^{F1} 8C	Meaning of "bet" in sections 6 to 8A
Textu F1	ral Amendments Ss. 1-12 omitted (1.12.2014) by virtue of Finance Act 2014 (c. 26), s. 198(2)(c), Sch. 28 para. 2 (with Sch. 29)
	General
9	Prohibitions for protection of revenue.
	F3
Textu F3	ss. 9-9B repealed (1.9.2007) by Gambling Act 2005 (c. 19), ss. 340, 356, 358, Sch. 17 (with ss. 352, 354); S.I. 2006/3272, art. 2(4) (subject to arts. 3-5) (with transitional provisions in art. 6, Sch. 4)
9A	Further prohibitions for protection of revenue: overseas bet-brokers



Textual Amendments

F1 Ss. 1-12 omitted (1.12.2014) by virtue of Finance Act 2014 (c. 26), s. 198(2)(c), Sch. 28 para. 2 (with Sch. 29)

Changes to legislation:

There are currently no known outstanding effects for the Betting and Gaming Duties Act 1981, Part I.